ANNUAL RETURNS

OF THE

INCOME-TAX DEPARTMENT,

BOMBAY RESIDENCY

(*including* SIND AND ADEN) AND THE NON-RESIDENTS REFUND CIRCLE, BOMBAY.

FOR THE YEAR

1931-32.

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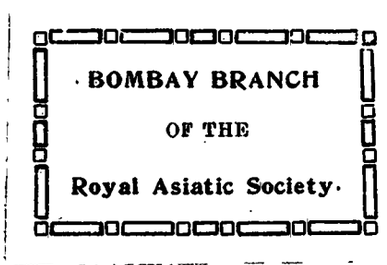

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RETURN No. I.

Classification of the income-tax demand in the Bombay Presidency and Aden (excluding Non-Residents Refund Circle) in the year ending 31st March 1932.

Serial No.	Classification.	Assessment for 1931-32.
1	2	3
1	Salaries—	Rs.
	(*a*) paid by Government	24,34,983
	(*b*) „ „ local authorities	4,29,530
	(*c*) „ „ companies, other public bodies and associations	35,48,350
	(*d*) „ „ private employers	6,34,315
2	Interest on securities—	
	(*a*) on securities of the Government of India or of a Local Government	42,38,249
	(*b*) „ debentures or other securities of a local authority or a company	17,58,484
3	Income derived from property	36,39,493
4	„ „ „ business	(A) 1,60,90,631
5	Professional earnings	12,50,588
6	Income derived from other sources	20,90,628
6-A	„ „ „ surcharge	(B) 34,60,009
7	TOTAL OF ITEMS 1 TO 6-A	3,95,75,260
8	(*a*) Amount to be deducted on account of section 15	3,77,678
	(*b*) Amount to be deducted on account of section 17	1,41,515
9	Resultant demand	3,90,56,067
10	*Arrears	10,18,761‡
11	Penalties—	
	(*a*) penal assessments under section 25 (2)	..
	(*b*) „ „ „ „ 28	36,481
	(*c*) „ recoveries „ „ 46 (1)	22,877
	(*d*) other penalties and fines	1,556
12	Miscellaneous—	
	(*a*) composition under section 53 (2)	33,369
	(*b*) other items	12,400
13	TOTAL OF ITEMS 9 TO 12	4,01,81,511
14	Refund or rebate of tax—	
	(*a*) on interest on securities, under section 48	(C) 9,87,771
	(*aa*) „ „ „ for surcharge	(D) 10,605
	(*b*) „ dividends of companies, under section 48	9,31,085
	(*c*) to partners of firms, under section 48	2,34,981
	(*cc*) „ „ „ for surcharge	9,350
	(*d*) under section 49	(E) 3,32,946
	(*e*) under arrangement with the Indian States	17,012
	(*f*) other refunds†	5,15,140
15	TOTAL REFUNDS	30,38,890
16	Net demand (item 13 *minus* item 15)	3,71,42,621
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	21,97,743
18	*Add*—Excess collections and advance payments	1,205
18-A	*Add*—Unpaid refunds for the year under review	1,77,886
18-B	*Deduct*—Paid refunds out of unpaid refunds for 1930-31	81,182
19	Net collections	3,50,42,787

* If this figure differs from that in item 17 in the return of the preceding year, an explanation should be given showing how much has been written off as irrecoverable and how much has been reduced in appeal or revision.

† So far as reductions of tax on appeal are concerned this item only includes refunds on account of the reduction on appeal of assessments made in previous years while other reductions on appeal are shown by a corresponding reduction of the demand. This will also include refunds under section 35. If an arrear demand is collected and refunded the refund should be shown as a reduction of demand and not here.

	Rs.	Rs.
‡ The amount of arrears shown in the 1930-31 Return		14,47,437
Add—		
Amount enhanced on appeal	5,151	
Amount erroneously excluded from the last Return	79	
		5,230
		14,52,667
Deduct—Amount erroneously included in the last Return		1,460
Correct figures of arrears at the end of 1930-31		14,51,207
Deduct—	Rs.	
Amounts written off	43,468	
Amounts remitted	3,88,978	
		4,32,446
Amount of arrears for the previous year shown in item 10 of this Return		10,18,761

(A) Includes demand of Rs. 63,038 from the B. B. & C. I. Rly. Co.

(B) Includes demand on account of surcharge of Rs. 7,879 from the B. B. & C. I. Rly. Co.

(C) Includes refund of Rs. 49,624 granted to the Local Government on account of the Bombay Development Loan held by persons totally exempt from tax and Rs. 1,09,667 on account of refund to Indian States as per orders in para. 61-A of the Income-tax Manual and Rs. 7,503 on account of refund of surcharge to Native States.

(D) Includes Rs. 3,102 on account of refund of surcharge granted to the Local Government in respect of the Bombay Development Loan.

(E) Includes refund of Rs. 41,945 paid to the B. B. & C. I. Rly. Co.

RETURN No. II.

Classification of the super-tax demand in the Bombay Presidency and Aden (excluding Non-Residents' Refund Circle, Bombay), in the year ending 31st March 1932.

Serial No.	Classification.	Assessment for 1931-32.
1	2	3
		Rs.
1	Demand for the year	83,99,407
1-A	„ on account of surcharge	9,34,923
2	*Arrears	2,66,488‡
3	Miscellaneous including penalties	282
4	TOTAL OF ITEMS 1 TO 3	96,01,100
5	Refunds†	1,39,288
6	Net demand (item 4 *minus* item 5)	94,61,812
7	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	9,22,714
8	*Add*—Excess collections and advance payments	48,167
8-A	*Add*—Unpaid refunds of the year under review	406
8-B	*Deduct*—Paid refunds out of unpaid refunds of previous year	2,430
9	Net collections	85,85,241

* If this figure differs from that in item 7 in the return of the preceding year, an explanation should be given showing how much has been written-off as irrecoverable and how much has been reduced in appeal or revision.

† Refunds under section 49 are shown only in return No. I, and not in return No. II. The same is true of penal assessments, etc., when the assessee is assessed both to income-tax and super-tax.

		Rs.
‡ Arrears as on 1st April 1931		7,26,071
Deduct—	Rs.	
(*a*) Remissions	4,63,039	
(*b*) Amounts written-off	2,202	
	———	4,65,241
		2,60,830
Add—Enhancement on appeals		5,658
Net arrears as shown in column 2 of this Return		2,66,488

RETURN No. III.

Refunds and adjustments under Sections 48 and 49 of the Indian Income-tax Act, 1922, granted in the Bombay Presidency and Aden (excluding Non-Residents' Refund Circle), in the year ended 31st March 1932.

A.—UNDER SECTION 48.

Serial No.	Grade of income.	Rate of tax per Rupee	Rate of refund or rebate per Rupee.	On interest on securities.		On Dividends of companies.		To partners of registered firms.		Total.		Remarks.
				No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Pies	Rs. A. P.		Rs.		Rs.		Rs		Rs.	
1	Below 1,000	*Nil*	0 2 2	38	(*a*)1,67,424	..	..	85	29,989	123	1,97,413	
		Nil	0 1 7	2,043	4,05,030	2,810	1,90,171	33	19,890	4,886	6,15,091	
		Nil	0 1 6	402	1,50,902	906	1,29,906	2	438	1,310	2,81,246	
2	1,000 to 1,499	2	0 2 0	..	..	..	..	15	2,532	15	2,532	
		Nil	0 1 7	712	26,089	1,081	34,217	19	4,839	1,812	65,145	
		Nil	0 1 6	117	7,585	403	17,504	..	..	520	25,089	
3	1,500 to 1,999	2	0 2 0	..	..	..	..	16	3,293	16	3,293	
		Nil	0 1 7	927	28,737	1,241	54,368	14	3,322	2,182	86,427	
		Nil	0 1 6	168	11,017	315	32,633	1	140	484	43,790	
4	2,000 to 4,999	6	0 1 8	..	..	..	..	62	19,736	62	19,736	
		5	0 1 2	970	44,963	1,667	88,713	28	7,368	2,665	1,41,044	
		5	0 1 1	385	28,958	924	66,092	11	4,708	1,320	99,758	
5	5,000 to 9,999	9	0 1 5	..	..	..	..	45	16,574	45	16,574	
		6	0 1 1	699	32,477	1,490	79,563	24	11,533	2,213	1,23,573	
		6	0 1 0	186	14,271	544	59,447	25	10,855	755	84,573	
6	10,000 to 14,999	12	0 1 2	..	..	..	..	40	17,957	40	17,957	
		9	0 0 10	268	21,447	471	42,377	17	10,516	756	74,340	
		9	0 0 9	42	6,182	163	23,289	11	3,898	216	33,369	
7	15,000 to 19,999	16	0 0 10	..	..	..	..	24	14,650	24	14,650	
		10	0 0 9	274	17,777	401	50,875	10	6,770	685	75,422	
		9	0 0 9	8	564	2	32	..	..	10	596	
		10	0 0 8	22	1,679	60	5,981	..	..	82	7,660	
8	20,000 to 29,999	19	0 0 7	..	..	..	..	20	13,565	20	13,565	
		13	0 0 6	143	13,016	281	37,937	13	5,782	437	56,735	
		12	0 0 6	13	1,227	41	3,693	..	..	54	4,920	
		13	0 0 5	17	641	28	2,572	14	4,951	59	8,164	
9	30,000 to 39,999	23	0 0 3	..	..	..	..	6	3,527	6	3,527	
		16	0 0 3	74	6,161	111	9,954	19	6,176	204	22,291	
		15	0 0 3	17	1,388	22	1,122	..	..	39	2,510	
		16	0 0 2	12	236	11	639	..	..	23	875	
10	40,000 to 99,999	25	0 0 1	..	..	..	..	38	11,972	38	11,972	
	Total	..	..	7,537	9,87,771	12,972	9,31,085	592	2,34,981	21,101	21,53,837	

Add—Refunds and rebates on account of surcharge under section 48 (1) and (2).		(*b*)12,452
Add—Refunds and rebates for Native States		7,503
Total .		21,73,792

B.—UNDER SECTION 49.

	Rs.
Refunds to companies	2,62,480
Refunds to other assessees	70,466
Refunds under arrangements with Indian States	17,012
Total .	3,49,958

(*a*) Includes :—
(1) refund of Rs. 49,624 granted to the Local Government on account of the Bombay Development Loan held by persons totally exempt from payment of income-tax and
(2) refund granted to Indian States under para. 61-A of the Income-tax Manual amounting to Rs. 1,09,667.
(*b*) Includes refund of surcharge amounting to Rs. 3,102 granted to the Local Government on account of the Bombay Development Loan.

RETURN No. IV.

Classification of grades of income-tax collected in the Bombay Presidency and Aden (*excluding* Non-Residents' Refund Circle, Bombay), in the year ending 31st March 1932, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

RETURN No.

Classification of grades of income-tax collected in the Bombay Presidency and Aden (excluding of which the Provincial Governmen

Serial No.	Grade of income.	(a) Deductions at source or collections (including cases under section 34, cases in which income extra collections of tax during the year on account of excess allowances originally			(b) Interest on securities of					
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	1,000 to 1,499 . . .	1,96,38,659	2,06,984	655	..	..	..	..	..	..
II	1,500 ,, 1,999 . . .	1,01,28,478	1,06,795	361	..	..	..	..	..	..
III	2,000 ,, 2,499 . . .	1,83,19,527	5,71,324	4,899	..	..	..	..	..	..
IV	2,500 ,, 2,999 . . .	1,04,43,132	3,27,383	5,098	..	..	..	..	..	..
V	3,000 ,, 3,499 . . .	82,50,528	2,60,646	2,578	..	..	..	..	..	..
VI	3,500 ,, 4,999 . . .	1,97,45,769	6,24,948	6,019	..	..	..	..	..	..
VII	5,000 ,, 7,499 . . .	1,63,06,469	7,66,530	9,025	..	..	..	..	..	..
VIII	7,500 ,, 9,999 . . .	1,09,95,514	5,18,944	5,938	..	..	..	..	..	..
IX	10,000 ,, 12,499 . . .	83,77,248	5,21,991	12,938	..	..	..	..	..	..
X	12,500 ,, 14,999 . . .	59,15,432	2,74,643	3,251	..	..	..	..	..	..
XI	15,000 ,, 19,999 . . .	87,30,641	7,23,548	11,463	..	..	..	..	..	..
XII	20,000 ,, 24,999 . . .	55,95,847	5,49,761	14,628	..	..	..	..	..	..
XIII	25,000 ,, 29,999 . . .	30,12,103	2,97,633	3,800	..	..	..	..	..	..
XIV	30,000 ,, 39,999 . . .	32,03,135	3,84,590	6,029	..	..	..	..	..	..
XV	40,000 ,, 49,999 . . .	18,14,281	2,34,613	12,334	..	..	..	..	..	..
XVI	50,000 ,, 99,999 . . .	13,11,755	1,70,048	15,472	..	..	..	..	..	..
XVII	100,000 and over . . .	23,934	3,241	4,776	..	..	..	..	..	..
XVIII	Unclassified income :—									
	(a) taxed at source at the maximum rate,	82,865	11,221	1	3,95,11,642*	34,52,367	56,15,971*	7,85,819	1,31,15,159*	17,58,361
	(b) covered by anticipatory certificates,	..	..	..					3,95,025	40,450
	(c) Other incomes, *e.g.*, round paid in exceptional cases by employers.	30,049	23,205	2,215	..	..	..	..	..	..
	Total .	15,19,25,366	66,78,048	1,21,480	3,95,11,642	34,52,367	56,15,971	7,85,819	1,35,10,184	17,98,811

* Approximate figures.

NOTES.

(*a*) Rebates granted before collection of tax on account of insurance premia, etc., under section 15 should be deducted from income and tax to be shown in columns 4 and 16 to 23. Cash refunds granted on this account after collection of tax should be included in columns 26 and 27.

(*b*) The income and tax referred to in columns 6 to 15 are to be shown in lump sums against class XVI and need not be classified and shown against grades I to XV.

(*c*) Refunds at the maximum rate on account of interest on securities, dividends and profits of registered firms are to be shown here in columns 26 and 27. Also total refunds of tax deducted on account of salaries in the previous year when it is found that no tax is leviable.

(*d*) Columns 26 and 27 include refunds due on appeal, etc., relating to the previous year.

IV.

Non-Residents' Refund Circle, Bombay), in the year ending 31st March 1932, on income in respect has a share under Devolution Rule 15.

or tax or both are enhanced on appeal or revision after collection of the original demand, granted for insurance premia, etc., under section 15).

(b) Profits of											
Companies.		Registered firms.		Income of Hindu undivided families.		Income of Unregistered firms.		Income of Associations of individuals.		Income of Individuals.	
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19	20	21	22	23
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	18,44,693	19,076	8,47,988	8,819	1,328	14	62,63,161	64,799
..	..	..	..	24,10,110	25,334	11,41,914	11,864	8,408	88	75,36,938	78,245
..	..	..	..	35,86,413	1,10,984	15,93,006	49,036	22,936	718	80,29,316	2,48,397
..	..	..	..	23,72,574	73,495	12,02,367	37,148	22,736	710	60,41,676	1,85,540
..	..	..	..	24,21,737	74,808	12,57,979	38,720	28,939	904	64,01,336	1,97,903
..	..	..	..	57,56,578	1,80,640	32,06,203	1,10,115	87,332	2,730	1,40,51,208	4,32,414
..	..	..	..	60,21,466	2,77,182	33,77,388	1,57,466	96,355	4,521	1,56,81,507	7,05,294
..	..	..	..	37,15,394	1,72,132	29,06,432	1,33,632	67,775	3,177	1,13,59,765	5,39,359
..	..	..	..	22,97,492	1,43,023	15,75,039	96,152	49,685	2,896	77,04,880	4,72,432
..	..	..	..	15,68,038	97,310	12,67,182	76,725	93,576	5,546	61,93,828	3,81,817
..	..	..	..	22,94,265	1,86,270	16,42,028	1,30,627	77,537	6,324	87,32,706	6,98,948
..	..	..	..	12,47,186	1,19,204	8,53,975	80,480	79,530	7,808	50,85,777	4,87,615
..	..	..	..	7,96,271	77,978	6,72,861	62,611	3,599	356	53,99,827	5,18,119
..	..	..	..	13,44,338	1,61,053	8,77,380	1,08,133	19,715	2,191	62,14,898	7,24,251
..	..	..	..	15,06,032	1,94,339	7,59,484	96,872	1,25,342	16,320	34,23,066	4,36,212
..	..	..	..	22,78,582	2,95,656	23,94,003	2,95,741	..	..	95,93,345	12,80,124
..	..	..	..	28,70,764	3,80,034	17,50,003	2,14,020	3,79,749	51,424	78,30,392	10,52,427
5,66,10,242	(A) 75,49,669	1,14,88,471	14,99,598	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
5,66,10,242	75,49,669	1,14,88,471	14,99,598	4,43,31,934	25,88,518	2,73,25,232	17,08,161	11,64,542	1,05,727	13,55,43,636	84,43,902

Rs.

Interest on tax-free securities 2,28,48,788

RETURN No. IV—*contd.*

Classification of grades of income-tax collected in the Bombay Presidency and Aden (excluding Non-Residents' Refund Circle, Bombay), in the year ending 31st March 1932, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS. (c) On account of cash refunds— (1) due to refund of tax paid after collection, (2) due through section 27, 30, 32, 33 or 35, (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.	Net income and tax collected.		Number of assessees.
		Income (columns 3, 6, 8, 10, 12, 14, 16, 18, 20 and 22).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17, 19, 21 and 23).	(d) Income.	(d) Tax.	Tax abated.	Tax.	Income (column 24, *minus* column 26).	Tax collected (column 25 *minus* columns 27, 28 and 29).	
1	2	24	25	26	27	28	29	30	31	32
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	1,000 to 1,499	2,85,95,829	3,00,347	2,62,735	2,941	1,373	964	2,83,33,094	2,95,069	26,666
II	1,500 „ 1,999	2,12,25,848	2,22,687	6,68,233	7,076	..	2,051	2,05,57,615	2,13,560	12,547
III	2,000 „ 2,499	3,15,51,198	9,85,358	10,91,359	33,026	32,166	1,203	3,04,59,839	9,18,963	16,762
IV	2,500 „ 2,999	2,00,82,485	6,29,374	1,99,951	5,743	..	104	1,98,82,534	6,23,527	8,009
V	3,000 „ 3,499	1,83,60,519	5,75,559	2,25,206	6,554	..	243	1,81,35,313	5,68,762	6,168
VI	3,500 „ 4,999	4,28,47,091	13,56,866	3,74,011	10,986	..	1,762	4,24,73,080	13,44,118	11,324
VII	5,000 „ 7,499	4,14,83,185	19,20,018	4,13,488	18,111	25,486	2,548	4,10,69,697	18,73,373	8,214
VIII	7,500 „ 9,999	2,90,44,880	13,73,182	3,00,029	11,620	..	4,740	2,87,44,851	13,56,822	4,026
IX	10,000 „ 12,499	2,00,04,344	12,40,438	2,45,543	13,968	21,876	4,237	1,97,58,801	12,09,357	2,222
X	12,500 „ 14,999	1,50,38,056	9,39,292	2,46,633	13,875	..	3,897	1,47,91,423	9,21,520	1,338
XI	15,000 „ 19,999	2,14,77,177	17,57,180	4,29,410	28,044	12,953	2,729	2,10,47,767	17,13,454	1,615
XII	20,000 „ 24,999	1,28,62,315	12,59,496	2,71,261	21,968	9,055	2,547	1,25,91,054	12,25,926	794
XIII	25,000 „ 29,999	98,84,661	9,60,497	1,64,811	14,826	..	1,630	97,19,850	9,44,041	498
XIV	30,000 „ 39,999	1,16,59,456	13,86,247	2,20,639	23,885	11,786	3,090	1,14,38,817	12,47,486	500
XV	40,000 „ 49,999	76,28,225	9,90,690	2,78,882	28,947	3,427	487	73,49,393	9,57,829	260
XVI	50,000 „ 99,999	1,55,77,685	19,97,041	7,02,384	44,631	..	422	1,48,75,301	19,51,988	401
XVII	100,000 and over	1,28,54,842	17,05,922	7,83,497	73,357	520	..	1,20,71,345	16,32,045	179
XVIII	Unclassified Income :—									
	(a) taxed at source at the maximum rate, (b) covered by anticipatory certificates,	12,68,13,675	1,50,97,486	1,43,17,774	(B) 14,72,152	..	74	11,25,01,601	1,36,25,260	(C) 1,292
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	30,049	25,420	1,200	23	..	..	28,849	25,397	15
	TOTAL	48,70,27,220	3,47,32,100	2,11,96,996	18,31,723	1,18,642	32,728	46,58,30,224	3,27,48,997	1,02,850

	Rs.
TOTAL (COLUMN 31)	3,27,48,997
Add surcharge (collections)	(D)32,40,074
Add excess collections and miscellaneous items	36,156
Add penalties (actual collections)	64,815
Add unpaid refunds for the year under review	1,77,886
TOTAL	3,62,67,928
Deduct surcharge refunds and rebates	(E)19,955
„ refunds and rebates at 1, 2, 3, 5, 6, 7, 8, 9, 10, 12, 13, 14, 17 and 20 pies on account of incomes shown in columns 6 to 15	8,39,636
„ amounts paid as money order commission for sending refunds	636
„ refunds for 1930-31 paid in 1931-32	81,182
„ „ „ High Court Reference fees	3,900
„ interest paid under section 66 (7) of the Act	791
„ refunds and rebates under section 49 and as per arrangement with Indian States	(F)3,08,013
	12,54,113
NET TOTAL	3,50,13,815

(A) Excludes Rs. 63,038 collected on account of income-tax from the B. B. & C. I. Rly. Co.
(B) Includes :—
(1) refund of Rs. 49,624 granted to the Local Government on account of the Bombay Development Loan
(2) refund of Rs. 1,09,667 granted to Indian States as per orders in para. 61-A of the Income-tax Manual.
(C) Excludes the number of assessees suffering tax at source in respect of interest on Government Securities alone as the Public Debt Office is unable to supply the same.
(D) Excludes Rs. 7,879 collected as surcharge from the B. B. & C. I. Rly. Co.
(E) Includes refund of surcharge amounting to Rs. 3,102 granted to the Local Government on account of the Bombay Development Loan and Rs. 7,503 on account of refund of surcharge to Native States.
(F) Excludes Rs. 41,946 refunded to the B. B. & C. I. Rly. Co.

RETURN No. V.

Statement showing collection of super-tax in the Bombay Presidency and Aden (excluding Non-Residents' Refund Circle, Bombay), in the year ending 31st March 1932.

Class.	Amount of income.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered firms.			Collection from Hindu Undivided Families.			Total Collection.			Refunds.	Net collection.
		Number of assessees.	Income.*	Amount of tax.	Number of assessees.	Income.*	Amount of tax.	Number of assessees.	Income.*	Amount of tax.	Number of assessees.	Income.*	Amount of tax.	Number of assessees.	Income.*	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs. Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
I	30,001 to 50,000	433	1,64,33,445	1,60,928	..	..	..	33	12,89,258	14,144	..	..	..	466	1,77,22,703	1,75,072	7,190	1,67,882
II	50,001 „ 1,00,000	284	1,94,35,288	5,71,988	79	57,36,127	1,12,738	31	21,30,765	67,899	15	13,01,999	10,434	409	2,86,04,179	7,63,059	18,389	7,44,670
III	1,00,001 „ 1,50,000	55	66,07,110	3,38,625	41	52,29,567	1,94,958	11	13,32,210	73,258	19	25,22,821	67,833	126	1,56,91,708	6,74,674	24,016	6,50,658
IV	1,50,001 „ 2,00,000	20	35,87,189	2,38,371	23	51,01,381	2,00,090	..	..	..	13	22,78,616	1,10,029	56	1,09,67,186	5,48,490	11,941	5,36,549
V	2,00,001 „ 2,50,000	18	41,65,850	3,30,068	11	25,02,451	1,22,034	..	..	..	1	7,04,977	5,313	30	73,73,278	4,57,415	21,340	4,36,075
VI	2,50,001 „ 3,00,000	5	14,13,998	1,63,000	9	24,21,344	1,21,070	..	..	..	3	8,21,069	57,650	17	46,56,411	3,41,720	36,572	3,05,148
VII	3,00,001 „ 3,50,000	4	13,56,071	1,16,354	6	26,14,425	1,04,261	..	..	..	2	7,04,019	37,539	12	46,74,515	2,58,154	22	2,58,132
VIII	3,50,001 „ 4,00,000	1	3,65,344	51,888	6	26,09,054	1,26,279	..	..	..	1	3,84,819	11,052	8	33,59,217	1,89,219	..	1,89,219
IX	4,00,001 „ 4,50,000	1	4,28,201	69,466	6	25,55,621	1,40,976	..	..	..	1	4,17,597	5,957	8	34,01,419	2,16,399	12,006	2,04,393
X	4,50,001 „ 5,00,000	1	4,68,915	82,144	5	23,45,049	1,30,940	..	..	..	..	..	..	6	28,13,964	2,13,084	..	2,13,084
XI	5,00,001 „ 5,50,000	..	..	..	2	18,45,616	73,351	..	..	..	..	..	..	2	18,45,616	73,351	..	73,351
XII	5,50,001 and more	6	35,97,948	6,90,994	28	4,91,76,247	25,18,053	2	25,77,560	7,04,291	..	..	..	36	5,53,51,755	39,13,338	7,812	39,05,526
	Total	828	5,78,59,359	28,13,826	216	8,21,36,882	38,44,750	77	73,29,793	8,59,592	55	91,35,917	3,05,807	1,176	15,64,61,951	78,23,975	1,39,288	76,84,687

*Total income of an assessee should be entered in Columns 4, 7, 10, 13 and 16.

	Rs.
Add—Surcharge	8,54,129
Add—Surcharge Advance	1,860
Add—Excess collections and miscellaneous	46,316
Add—Penalties (actual collections)	273
Add—Uncashed refunds of 1931-32	406
Total	85,87,671
Deduct—Paid refunds out of unpaid refunds of previous year	2,430
Net Collections	85,85,241

RETURN No. VI.

Classified statement of receipts of super-tax in the Bombay Presidency and Aden (excluding N. R. R. Circle, Bombay) in the year ending 31st March 1932.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	10	3,44,281	6	24,395	16	3,68,676
2	Buildings and land	2	23,290	2	38	4	23,328
3	Chemical	6	26,589	5	6,243	11	32,832
4	Cotton spinning and weaving	33	2,88,007	..	..	33	2,88,007
5	Cotton pressing, ginning and cleaning	8	39,184	5	8,702	13	47,886
6	Engineering	1	16,437	..	..	1	16,437
7	Flour mills	2	14,794	1	1,857	3	16,651
8	Insurance—Fire, Marine and Life	17	5,74,448	..	..	17	5,74,448
9	Iron and steel works	1	2,648	..	..	1	2,648
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and warehousing	..	..	..	..	..	..
13	Mining, coal	1	1,738	..	..	1	1,738
14	Mining, other minerals including petroleum	..	..	..	..	..	..
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	3	37,664	7	7,255	10	44,919
17	Steam navigation—Ocean	..	..	1	2,516	1	2,516
18	Steam navigation—River	..	..	..	..	..	..
19	Sugar making and refining	..	..	..	..	..	..
20	Railway	14	2,04,308	..	..	14	2,04,308
21	Tanneries and leather work	..	..	1	402	1	402
22	Tramways	2	3,21,854	..	..	2	3,21,854
23	Woollen mills	..	..	..	..	..	..
24	Others	116	19,49,517	932	39,27,808	1,048	58,77,325
	Total	216	38,44,759	960	39,79,216	1,176	78,23,975

Accompaniment to Return No. VI.

Serial No.	Sources of income.	Companies.		Other assessees.			
		No. of Assessees.	Tax.	No. of Assessees.	Tax.	No. of Assessees.	Tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Agents and Brokers	23	3,14,679	149	8,95,648	172	12,10,327
2	Accountants and Auditors	..	..	5	17,609	5	17,609
3	Dealers in Building materials	1	2,49,072	..	..	1	2,49,072
4	Contractors	4	67,420	13	13,102	17	80,522
5	Dealers in Piecegoods	2	9,962	13	11,094	15	21,056
6	Cinemas	..	..	3	5,497	3	5,497
7	Chemists and Druggists	3	9,209	..	..	3	9,209
8	Coal business	1	2,562	2	2,004	3	4,566
9	Colour Manufacturers	2	24,461	..	..	2	24,461
10	Cement Manufacturers	5	1,06,263	..	..	5	1,06,263
11	Cotton Merchants (wholesale)	2	45,112	25	1,37,925	27	1,83,037
12	Dealers in precious metals, stones and jewellers	..	..	2	1,643	2	1,643
13	Dividends	1	2,046	72	3,50,197	73	3,52,243
14	Dealers in motor cars	10	2,63,281	1	520	11	2,63,801
15	Engineers and Architects.	3	9,747	..	..	3	9,747
16	Electric Companies	2	28,631	..	..	2	28,631
17	Gas Companies	1	24,679	..	..	1	24,679
18	Hotels	..	..	1	790	1	790
19	Hydraulic works	1	1,30,131	..	..	1	1,30,131
20	Ice manufacturers	1	5,736	..	..	1	5,736
21	Importers and Exporters	..	..	1	3,015	1	3,015
22	Investments including Interest on securities	12	2,76,200	84	10,12,927	96	12,89,127
23	Legal Practitioners	..	..	78	2,94,683	78	2,94,683
24	Liquor sellers	..	..	1	2,133	1	2,133
25	Medical Practitioners	..	..	14	11,143	14	11,143
26	Match Manufacturers	3	41,709	4	17,508	7	59,217
27	Money-lenders	..	..	37	70,242	37	70,242
28	Metal Merchants	..	..	4	7,379	4	7,379
29	Oil Mills	2	76,566	2	1,909	4	78,475
30	House property owners	4	43,897	169	4,10,736	173	4,54,633
31	Photographers	1	11,714	..	..	1	11,714
32	Paper Merchants	1	3,194	..	..	1	3,194
33	Silk reeling, weaving and embroidery	1	5,609	..	..	1	5,609
34	Dealers in salt	..	..	8	1,270	8	1,270
35	Salary and commission	..	..	139	1,47,004	139	1,47,004
36	Stevedores and Dubashes	..	..	9	28,229	9	28,229
37	Sewing machines	1	19,963	..	..	1	19,963
38	Timber merchants	..	..	3	1,833	3	1,833
39	Telegraphs	2	66,326	..	..	2	66,326
40	Tailors and Outfitters	..	..	2	1,015	2	1,015
41	Umbrella Merchants	..	..	1	3,335	1	3,335
42	Watch makers	..	..	2	8,535	2	8,535
43	Others	27	1,11,348	88	4,68,883	115	5,80,231
	Total	116	19,49,517	932	39,27,808	1,048	58,77,325

List of important sources of income, most of the recipients of which are liable to income-tax and not to super-tax.

1. Engineers and Architects.
2. Legal Practitioners.
3. Medical Practitioners.
4. Books and Stationery Sellers.
5. Liquor Sellers.
6. Property Owners.
7. Chemists and Druggists.
8. Restaurant Keepers.
9. Accountants and Auditors.
10. Grain Sellers.
11. Vegetables and fruit sellers.
12. Silk reeling, weaving and embroidery work.
13. Jewellers.
14. Contractors.
15. Cinemas.
16. Mill Stores Suppliers.
17. Agents and Brokers.
18. Cloth Dealers.
19. Money-lenders.
20. Timber Merchants.
21. Cotton Business.
22. Flour Mills.
23. Glass Works.
24. Hardware dealers.
25. Aerated Water Factories.
26. Ice Factories.
27. Brass Factories.
28. Embroidery Business.
29. Oilseeds business.
30. Ghee Merchants.
31. Dubashes.
32. Electric Suppliers.
33. Shipping.
34. Motor Car dealers.
35. Taxi drivers.
36. Provision Dealers.
37. Arms and Ammunition.
38. Salt Traders and Manufacturers.
39. Tobacco Dealers.
40. Grass Dealers.
41. Charcoal Dealers.
42. Dry fish merchants.
43. Brick Manufacturers.
44. 'Bidi' Manufacturers.
45. Printing.
46. Thread Merchants.
47. Bardan Merchants.
48. Paddy and Rice Dealers.
49. Rice Mills.
50. Bhang, Ganja and Opium Sellers.
51. Dealers in betel nuts, pepper and cardamom.
52. Jockeys and Trainers.
53. Dramatic Companies.

RETURN No. VII. (Income-tax).

Bombay Presidency and Aden (excluding N. R. Refund Circle) 1931-32.

District or Circle.	Number of assessees at close of previous year.	Number of assessees at end of year under review.	Appeals under section 30 (1).			Appeals under Section 32 (1).			Cases of review under Section 33.			References to High Court under section 66.		Result of appeals, reviews and references.		Number of cases of imposition of penalty under section.			Number of cases in which recovery was made under section 46 (2), (3), (5).	Prosecutions.		Number of cases compounded under section 53 (2).	Amount remitted as irrecoverable.		Amount of interest allowed under section 66 (7).
			Number filed during year.	Number disposed of (including arrears of last year).	* Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	* Number successful.	Number taken up during year.	Number disposed of (including arrears of last year).	Number of orders modified.	Number.	* Number successful.	Increase.	Decrease.	25.	28.	46 (1).		Number.	Number successful.		Out of arrears.	Out of demand of year under review.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
														Rs.	Rs.								Rs.	Rs.	Rs.
Bombay city (excluding N. R. R. Circle).	†38,677	67,397	1,841	1,827	792	..	..	..	766	748	316	(a) 2	(b) 1	156	10,10,459	..	59	2,851	867	..	..	10	38,447	4,765	187
Ahmedabad	4,582	9,392	585	607	282	..	..	..	103	103	35	(a) 2	..	..	62,058	..	13	266	4	..	..	3	..	..	604
Kaira	794	2,306	172	204	108	..	..	..	19	19	8	..	..	..	15,757	..	..	56	21	..	..	..	..	..	..
Broach	559	1,342	54	60	20	..	..	..	17	16	4	..	..	..	3,764	..	6	5	3	..	..	1	36	..	..
Panch Mahals	551	1,077	72	144	66	..	..	..	20	21	11	..	..	..	2,850	..	7	22	7	..	..	..	..	..	..
Surat	1,065	4,876	506	543	268	1	1	..	80	77	27	..	..	1	18,909	..	4	8	..	..	..	1	73	..	..
Ahmednagar	842	1,637	153	157	84	1	1	..	17	18	5	..	..	210	7,457	..	2	67	5	..	..	..	195	..	..
East Khandesh	1,574	3,725	258	253	141	..	..	..	26	22	3	..	..	54	24,663	..	13	28	1	..	..	..	311	..	..
West Khandesh	909	1,698	155	161	98	..	..	..	55	17	5	..	..	25	10,486	..	17	11	2	..	..	1	..	..	..
Nasik	1,564	2,445	402	410	234	..	..	..	54	45	14	..	..	..	23,576	..	7	100	7	..	..	..	683	..	..
Poona	3,004	4,895	507	507	304	2	2	2	88	84	24	..	..	1,263	44,895	..	19	99	80	..	..	9	2,247	..	..
Satara	787	1,352	146	156	90	..	..	..	19	18	4	..	..	..	3,130	..	10	53	8	..	..	..	308	..	..
Sholapur	1,147	3,114	164	163	51	..	..	..	21	15	6	..	..	88	4,080	..	19	110	27	..	..	..	265	..	..
Belgaum	830	1,636	65	55	12	..	..	..	12	10	2	..	..	..	1,844	..	2	20	4	..	..	..	204	..	..
Bijapur	771	1,140	128	92	36	..	..	..	3	4	2	..	..	..	5,698	..	2	25	5	..	..	..	..	..	..
Dharwar	1,125	2,195	84	50	19	..	..	..	4	5	1	..	..	..	1,551	..	5	51	17	..	..	..	276	..	..
Kanara A. G. & B. G.	327	662	41	33	14	..	..	..	3	3	..	..	..	..	514	..	..	10	..	..	..	..	..	..	..
Kolaba	695	1,078	93	59	10	..	..	..	4	5	..	..	..	..	358	..	..	15	..	..	..	..	55	..	..
Ratnagiri	502	791	38	24	9	..	..	..	1	1	1	..	..	..	207	..	..	2	..	..	..	..	55	..	..
Thana	727	951	120	86	40	..	..	..	28	30	6	..	..	..	4,137	..	..	20	12	..	..	..	..	..	..
Bombay Suburban District	392	662	73	61	27	..	..	..	16	17	5	..	..	..	439	..	..	23	3	..	..	..	..	..	..
Karachi City	3,786	6,744	330	294	105	2	1	..	92	83	34	(c) 2	..	9,444	11,236	..	6	16	24	..	..	..	154	..	..
Karachi District	254	415	44	49	12	..	3	3	14	14	..	..	..	..	396	..	1	19	2	..	..	..	..	..	..
Hyderabad	1,143	2,329	146	144	74	..	..	..	16	16	7	..	..	..	14,074	..	..	17	1	..	..	..	159	..	..
Sukkur	705	1,292	91	56	30	..	..	..	18	19	4	..	..	..	2,918	..	..	..	..	..	..	..	..	48	..
Shikarpur	779	2,025	134	125	45	2	1	1	55	50	12	..	(b) 1	597	15,405	..	2	10	..	..	..	..	..	..	..
Larkana	540	1,487	146	124	45	..	..	..	13	17	4	..	..	1,211	2,473	..	..	35	6	..	..	..	..	..	..
Nawabshah	368	516	51	46	16	..	..	..	..	..	..	..	..	..	784	..	..	..	1	..	..	..	..	..	..
Thar and Parkar	514	1,170	89	105	37	..	..	..	10	10	4	..	..	..	1,643	..	..	50	8	..	..	..	..	..	..
Aden	1,195	1,485	27	20	7	5	4	1	..	..	..	..	..	..	106	..	25	..	..	..	..	..	..	..	..
Banas Kantha	21	28	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL	(d) 71,629	(e) 1,31,862	6,715	6,615	3,076	13	13	7	1,574	1,487	544	6	2	13,049	12,95,867	..	219	3,989	1,115	..	..	25	43,468	4,813	791

(a) Decided in favour of the crown. (b) Pertains to the last year and decided against the Crown. (c) Not decided as yet.
(d) The figure given last year was that of persons assessed who were found liable to tax. Persons who were found not liable were not included. (e) This figure includes all persons whose income was assessed under section 23 (3) of the Act whether the assessment resulted in levy of any tax or not as per Board's C. No. I.—I. T./32 of 18th April 1932. It also includes 39,213 lower class assessees with incomes under Rs. 2,000.

* Includes partially successful cases also.
† Includes 347 assessees, collection on account of whom was made in other provinces, but were not shown last year, as information was received later on.

RETURN No. VII. (Super-tax).

Bombay Presidency and Aden (excluding N. R. Refund Circle) 1931-32.

District or Circle.	Number of assessees at close of previous year.	Number of assessees at end of year under review.	Appeals under section 30 (1).			Appeals under section 32 (1).			Cases of review under section 33.			References to High Court under section 66.		Result of appeals, reviews and references.		Number of cases of imposition of penalty under section.			Number of cases in which recovery was made under section 46 (2), (3), (5).	Prosecutions.		Number of cases compounded under section 53 (2).	Amount remitted as irrecoverable.		Amount of interest allowed under section 66 (7).
			Number filed during year.	Number disposed of (including arrears of last year).	* Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	* Number successful.	Number taken up during year.	Number disposed of (including arrears of last year).	Number of orders modified.	Number	* Number successful.	Increase.	Decrease.	25.	28.	46 (1).		Number	Number successful.		Out of arrears.	Out of demand of year under review.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
														Rs.	Rs.								Rs.	Rs.	Rs.
Bombay City (excluding N. R. R. Circle).	653	962	206	195	90	..	..	..	54	55	25	(a) 2	..	3	8,03,422	..	..	138	22	..	..	..	2,202	..	..
Ahmedabad	111	128	26	20	5	..	..	..	14	8	4	..	..	..	46,565	..	..	..	..	..	..	..	..	..	..
Kaira	1	..	1	1	1	..	..	..	1	1	1	..	..	..	9,072	..	..	..	..	..	..	..	..	..	..
Broach	1	1	1	1	1	..	..	..	..	..	..	..	..	..	1,940	..	..	..	..	..	..	..	..	..	..
Surat	6	9	8	9	5	..	..	..	3	3	1	..	..	..	4,958	..	..	..	..	..	..	..	..	..	..
East Khandesh	6	10	1	1	1	..	..	..	..	..	..	..	..	..	113	..	..	..	..	..	..	..	..	..	..
West Khandesh	1	2	1	1	1	..	..	..	..	..	..	..	..	..	305	..	..	..	..	..	..	..	..	..	..
Nasik	1	4	1	1	1	..	..	..	1	..	..	..	..	..	6,350	..	..	..	..	..	..	..	..	..	..
Poona	8	21	6	5	5	..	..	..	1	1	1	..	..	..	2,760	..	..	..	..	..	..	..	..	..	..
Satara	2	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Sholapur	5	5	..	1	1	..	..	..	3	3	1	..	..	..	540	..	..	..	..	..	..	..	..	..	..
Belgaum	1	4	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bijapur	3	2	..	1	1	..	..	..	..	..	..	..	..	..	763	..	..	..	..	..	..	..	..	..	..
Dharwar	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kolaba	2	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bombay Subarban District	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Karachi City	27	37	5	5	4	..	..	..	1	1	1	(c) 2	..	5,658	2,619	..	..	..	..	..	..	..	..	..	..
Hyderabad	1	3	..	..	..	..	..	..	1	1	1	..	..	..	3,466	..	..	..	..	..	..	..	..	..	..
Sukkur	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Shikkarpur	2	3	..	1	1	..	..	..	..	..	..	..	(b) 1	..	3,691	..	..	..	..	..	..	..	..	..	..
Aden	14	12	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL	847	1,211	256	242	117	..	..	..	79	73	35	4	1	5,661	8,85,664	..	..	138	22	..	..	..	2,202	..	..

* Include partially successful cases also.

(a) Decided in favour of the crown.

(b) Pertains to the last year and decided against the crown.

(c) Not decided as yet.

RETURN No. VIII.

Statement showing the number of returns of income filed and the number of returns accepted, etc., in the Bombay Presidency and Aden (excluding N. R. Refund Circle, Bombay) during 1931-32.

District or Circle.	Number of notices issued to persons other than companies.	Number of returns of income filed by persons with income from salary only.	Number of returns of income filed by persons not liable to tax.	Number of returns filed by companies.	Number of returns of income filed by persons other than those shown in columns 3, 4 and 5.	Total number of returns filed.	Number of returns in columns 5 and 6 accepted as correct.	Number of applications made under Section 27 of the Income-tax Act, 1922.	Number of successful applications under section 27 of the Income-tax Act, 1922.	Number of cases in which accounts were called for from assessees.	Number of cases in which accounts were produced by assessees.	Number of cases in which it was found possible to base the assessments on accounts.	Number of persons declared liable to tax.	
													Persons with income from salary only.	Others.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Bombay City (excluding N. R. Refund Circle).	40,504	3,075	12,737	673	19,461	35,946	3,551	674	219	23,658	19,418	16,021	41,226	18,551
Ahmedabad	10,620	533	2,281	124	5,882	8,820	142	114	29	7,334	4,748	3,329	511	5,257
Kaira	2,561	208	860	2	871	1,941	11	9	2	1,466	1,161	486	78	898
Panch Mahals	1,074	46	302	..	592	940	29	16	7	911	871	170	45	615
Broach	1,340	68	432	2	616	1,118	164	9	8	954	926	298	62	682
Surat	4,870	121	1,985	6	2,822	4,934	18	40	19	3,267	2,371	368	333	2,446
Ahmednagar	1,635	159	401	2	923	1,485	32	36	17	1,229	1,107	195	270	831
East Khandesh	3,719	126	1,470	6	1,485	3,087	75	36	23	2,947	2,891	236	335	1,812
West Khandesh	1,695	116	344	3	1,057	1,520	..	22	11	1,312	1,103	523	109	894
Nasik	2,441	263	227	4	1,697	2,191	16	22	3	2,309	2,081	241	264	1,694
Poona	4,882	578	761	13	2,970	4,322	1,007	63	21	3,388	3,046	1,016	757	3,275
Satara	1,345	136	298	7	819	1,260	11	10	3	1,017	860	15	162	855
Sholapur	3,098	81	519	16	1,820	2,436	155	31	5	2,017	1,554	875	79	1,377
Belgaum	1,633	100	412	3	1,038	1,553	30	13	10	1,159	1,145	460	83	987
Bijapur	1,505	89	331	4	1,019	1,443	56	20	1	1,279	1,262	505	82	1,058
Dharwar	2,175	253	448	20	1,146	1,867	5	25	12	1,517	1,414	672	124	1,106
Kanara	660	86	166	2	322	576	10	8	4	393	368	108	43	331
Kolaba	1,223	115	217	..	681	1,013	11	21	7	670	573	39	117	744
Ratnagiri	910	91	171	2	499	763	23	13	2	476	457	41	93	529
Thana	1,133	108	135	..	784	1,027	88	2	..	717	521	138	74	678
Bombay Subarban District.	662	127	165	1	483	776	106	6	2	415	166	66	109	368
Karachi City	6,744	841	2,123	37	1,761	4,762	630	53	12	3,511	3,020	2,316	841	2,981
Karachi District	415	25	106	..	327	458	23	12	3	330	286	101	12	252
Hyderabad	2,327	288	934	2	994	2,218	294	30	23	1,353	1,281	1,057	313	1,029
Sukkur	1,202	220	396	1	483	1,100	5	24	4	875	828	528	194	565
Shikarpur	2,023	114	1,057	2	737	1,910	53	33	6	1,835	1,064	986	144	844
Larkana	1,487	138	496	..	769	1,403	87	61	23	1,150	1,004	930	319	764
Nawabshah	516	102	231	..	179	512	..	2	..	410	404	279	100	156
Thar and Parkar	1,170	118	203	..	533	854	99	34	1	699	503	397	131	534
Aden	692	157	135	25	223	540	36	18	16	408	266	36	49	342
Banas Kantha	..	10	..	..	..	10	..	..	..	..	..	..	22	..
Kathiawar	..	42	3	..	5	50	5	..	..	..	..	..	42	5
TOTAL	1,06,351	8,534	30,346	957	52,998	92,835	6,772	1,457	493	69,006	56,699	32,432	47,124	52,460

RETURN No. IX.

Statement showing the number of assessees for each grade of income and for each class separately in the Bombay Presidency and Aden (excluding N. R. Refund Circle, Bombay) during the year ending 31st March 1932.

Serial No.	Grades of Income.	Salaries.	Companies.	Registered firms.	Unregistered firms.	Hindu undivided family.	Association of individuals.	Individuals.	Total.
1	2	3	4	5	6	7	8	9	10
I	Rs. Rs. 1,000—1,499	18,809	19	1	743	1,622	1	5,495	26,690
II	1,500—1,999	5,571	9	..	782	1,561	5	4,628	12,556
III	2,000—2,499	10,081	7	43	760	1,701	11	4,190	16,793
IV	2,500—2,999	3,992	5	25	458	940	10	2,600	8,030
V	3,000—3,499	2,761	10	17	434	787	10	2,158	6,177
VI	3,500—4,999	4,881	19	55	854	1,522	22	3,991	11,344
VII	5,000—7,499	3,207	18	47	623	1,107	17	3,225	8,244
VIII	7,500—9,999	1,370	12	54	395	504	9	1,700	4,044
IX	10,000—12,499	876	10	15	173	243	7	913	2,237
X	12,500—14,999	491	8	25	106	138	8	574	1,350
XI	15,000—19,999	633	16	25	116	161	7	679	1,637
XII	20,000—24,999	303	19	25	56	60	7	349	819
XIII	25,000—29,999	137	15	16	36	35	..	278	517
XIV	30,000—[illegible]9,999	113	9	24	42	53	1	283	525
XV	40,000—49,999	53	14	14	19	43	3	136	282
XVI	50,000—99,999	28	50	18	38	60	..	260	454
XVII	1,00,000 and above	31	138	38	18	32	4	95	356
	Unclassified income	41	154	48	..	..	..	552	795
	TOTAL .	53,378	532	490	5,653	10,569	122	32,106	1,02,850

RETURN No. X.

Statement showing the number of assessees, etc., in the Bombay Presidency and Aden (excluding Non-Residents' Refund Circle, Bombay), (excluding assessees whose main source of income is from salaries) for the year 1931-32.

District or Circle.	Number of persons assessed.		Total number of returns received.		Number of returns showing taxable income.		Number of persons declared liable to tax.	Tax on incomes in columns 6 & 7.	Tax on incomes in column 8.	Difference between columns 9 & 10.	Total number of companies.
	Companies.	Others.	Companies.	Others.	Companies.	Others.					
1	2	3	4	5	6	7	8	9	10	11	12
Bombay City (excluding Non-Residents' Refund Circle, Bombay).	822	35,507	673	22,198	276	13,782	17,391	1,92,31,295	2,42,47,036	50,15,741	822
Ahmedabad	124	10,087	124	8,163	80	2,800	5,257	23,00,048	28,34,978	5,34,930	124
Kaira	2	2,351	2	1,731	..	563	898	31,385	66,482	35,097	2
Panch Mahals	..	928	..	894	..	351	615	24,047	48,483	24,436	..
Broach	2	1,089	2	1,048	..	512	682	31,256	57,184	25,928	2
Surat	6	5,865	6	4,807	2	815	2,446	1,61,585	3,96,302	2,34,717	6
Ahmednagar	2	1,468	2	1,324	2	397	831	35,486	1,12,235	76,749	2
East Khandesh	6	3,593	6	2,955	5	770	1,812	2,45,745	4,30,398	1,84,653	6
West Khandesh	3	1,571	3	1,401	..	452	894	94,805	2,26,299	1,31,494	3
Nasik	4	2,062	4	1,924	2	679	1,694	81,975	2,60,279	1,78,304	4
Poona	13	4,052	13	3,731	5	1,840	3,275	3,31,801	6,75,568	3,43,767	13
Satara	7	1,191	7	1,117	3	426	855	64,414	1,30,609	66,195	7
Sholapur	16	2,901	16	2,339	9	897	1,377	2,59,443	3,86,255	1,26,812	16
Belgaum	3	1,533	3	1,450	..	539	987	74,095	1,52,020	77,925	3
Bijapur	3	1,055	4	1,350	3	249	1,058	43,607	1,36,923	93,316	4
Dharwar	20	1,637	20	1,481	17	546	1,106	93,852	2,02,820	1,08,968	20
Kanara	2	630	2	513	1	140	331	17,514	39,734	22,220	2
Kolaba	..	744	..	898	..	301	744	38,091	1,23,842	85,751	..
Ratnagiri	1	528	2	670	..	238	529	13,196	58,188	44,992	2
Thana	..	818	..	919	..	364	678	33,353	1,14,281	80,928	..
Bombay Subarban District	1	736	1	648	1	253	368	37,240	62,835	25,595	1
Karachi City	27	3,843	37	3,884	20	1,664	2,981	5,67,072	8,44,372	2,77,300	37
Karachi District	..	252	..	433	..	48	252	2,293	25,466	23,173	..
Hyderabad	1	1,028	2	1,928	1	570	1,029	91,353	1,68,289	76,936	2
Sukkur	1	1,292	1	879	1	262	565	26,325	97,359	71,034	1
Shikarpur	2	1,903	2	1,794	1	54	844	8,659	1,01,531	92,872	2
Larkana	..	1,237	..	1,265	..	114	764	9,414	39,831	30,417	..
Nawabshah	..	505	..	410	..	39	156	7,320	15,389	8,069	..
Thar and Parkar	..	534	..	736	..	84	534	2,742	45,635	42,893	..
Aden	16	326	25	358	15	73	342	2,30,328	2,81,966	51,638	28
TOTAL	1,084	91,266	957	73,248	444	29,822	51,295	2,41,89,739	3,23,82,589	81,92,850	1,109

RETURN No. I.

Classification of Income-tax demand for the districts of the Bombay Presidency for the year ending 31st March 1932.

RETURN

Classification of the Income-tax demand for the districts of the Bombay

Serial No.	Classification.	Bombay City (excluding N. R. R. Circle).	Ahmedabad.	Kaira.	Broach.	Panch Mahal.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
1	Salaries—					
	(*a*) Paid by Government .. .	14,09,007	57,796	14,443	10,961	7,704
	(*b*) „ „ Local Authorities .	2,76,323	5,415	603	649	339
	(*c*) „ „ Companies, other public bodies and Associations.	30,88,423	1,42,562	2,588	3,731	2,912
	(*d*) „ „ Private employers .	5,04,597	14,813	4,294	1,714	518
2	Interest on Securities—					
	(*a*) On securities of the Government of India or of a Local Government.	38,07,179	52,287	3,349	19,016	5,722
	(*b*) On debentures or other securities of a local authority or a company.	16,56,266	14,184	..	..	..
3	Income derived from property .	28,27,711	1,68,034	4,655	4,969	2,930
4	„ „ „ business .	1,05,41,173	18,09,196	48,676	34,238	34,553
5	Professional earnings . . .	10,06,326	31,897	2,632	3,640	1,652
6	Income derived from other sources .	15,01,762	3,25,418	7,695	16,252	7,894
6A	„ „ „ surcharge .	26,08,579	2,77,439	7,325	6,673	5,089
7	TOTAL OF ITEMS 1 TO 6A .	2,92,27,346	28,99,041	96,260	1,01,843	69,313
8	(*a*) Amount to be deducted on account of section 15.	2,86,128	22,452	1,176	1,079	388
	(*b*) Amount to be deducted on account of section 17.	59,459	7,567	717	832	646
9	Resultant demand . . .	2,88,81,759	28,69,022	94,367	99,932	68,279
10	Arrears	7,72,412	11,859	5,373	982	1,775
11	Penalties—					
	(*a*) Penal assessment under section 25 (2).	..	..	..	..	..
	(*b*) Penal assessment under section 28.	18,856	3,879	..	240	889
	(*c*) Penal recoveries under section 46 (1).	11,832	570	689	62	146
	(*d*) Other penalties and fines .	1,159	24	..	..	..
12	Miscellaneous—					
	(*a*) Composition under section 53 (2).	15,369	6,000	..	500	..
	(*b*) Other items . . .	8,930	1,264	60	18	19
13	TOTAL OF ITEMS 9 TO 12 .	2,97,10,317	28,92,618	1,00,489	1,01,734	71,108
14	Refund or rebate of tax—					
	(*a*) On interest on securities under section 48.	8,61,744	16,995	3,156	7,861	529
	(*aa*) On interest on securities under section 48 for surcharge.	10,605	..	..	..	..
	(*b*) On dividends of companies under section 48.	5,79,778	1,68,573	11,130	7,688	659
	(*c*) To partners of firms under section 48.	1,70,512	19,577	155	..	..
	(*cc*) To partners of firms under section 48 for surcharge.	7,595	1,252	..	..	..
	(*d*) Under section 49 . .	2,70,163	..	..	..	..
	(*e*) Under arrangement with the Indian States.	15,904	26	155	22	..
	(*f*) Other refunds . . .	3,74,911	16,597	1,922	3,062	2,201
15	TOTAL REFUNDS .	22,91,212	2,23,020	16,518	18,633	3,389
16	Net demand (item 13 *minus* item 15)	2,74,19,105	26,69,598	83,971	83,101	67,719
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	17,30,972	23,230	1,950	4,727	12,673
18	*Add*—Excess collections and advance payments.	1	..	..	89	..
18-A	*Add*—Unpaid refunds for 1931-32 .	1,26,961	10,919	1,476	2,981	194
18-B	*Deduct*—Paid refunds out of unpaid refunds of previous year.	59,875	5,133	1,295	3,851	20
19	Net collections	2,57,55,220	26,52,154	82,202	77,593	55,220

No. I.

Presidency for the year ending 31st March 1932.

Surat.	Ahmed-nagar.	East Khandesh.	West. Khandesh.	Nasik.	Poona.	Satara.	Sholapur.	Belgaum.
8	9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
36,969	22,896	14,979	14,068	55,891	2,31,310	21,547	24,347	38,956
2,028	1,416	1,192	946	771	20,518	932	2,335	917
5,272	7,456	6,203	3,229	9,360	8,113	869	29,120	1,500
6,094	1,124	691	1,212	190	4,169	3,430	1,614	729
30,687	4,350	8,564	1,389	4,611	58,304	3,284	17,466	8,581
2,223	..	3,210	..	..	717	..	..	..
73,680	9,386	27,645	12,549	20,167	1,13,138	5,469	43,199	7,118
2,17,924	81,762	3,54,891	1,74,233	2,50,613	4,69,154	96,898	2,60,146	1,15,187
12,445	3,595	22,639	5,530	8,379	36,090	9,312	11,986	9,108
44,328	1,343	3,232	9,834	1,153	26,868	3,388	14,573	5,467
39,429	11,994	46,553	20,669	26,188	70,116	12,934	42,939	15,759
4,71,079	1,45,322	4,89,799	2,43,659	3,77,323	10,38,497	1,58,063	4,47,725	2,03,322
6,367	791	1,790	479	6,525	20,404	712	938	2,598
6,180	1,927	3,850	1,449	7,142	20,307	1,605	2,177	888
4,58,532	1,42,604	4,84,159	2,41,731	3,63,656	9,97,786	1,55,746	4,44,610	1,99,836
424	3,292	3,108	25,351	9,013	46,083	3,899	18,964	2,760
..	..	..	..	..	..	..	..	..
198	133	2,924	2,825	690	945	567	1,884	95
149	265	339	18	1,851	2,518	285	539	300
..	..	..	..	..	..	..	..	..
500	..	..	900	..	10,100	..	..	..
..	57	88	28	160	218	104	114	7
4,59,803	1,46,351	4,90,618	2,70,853	3,75,370	10,57,650	1,60,601	4,66,111	2,02,998
18,920	2,148	2,887	732	1,925	14,946	1,870	15,551	3,753
..	..	..	..	..	..	..	..	..
89,967	955	3,993	1,209	2,631	19,095	1,083	4,222	4,772
8,654	213	409	3,203	..	6,791	..	242	1,380
503	..	..	..	..	..	..	..	..
..	..	..	..	..	30	..	53,358	..
114	..	..	..	..	..	..	..	..
19,447	1,741	1,855	805	8,417	25,704	5,378	2,728	707
1,37,505	5,057	9,144	5,949	12,973	66,566	8,331	76,101	10,612
3,22,298	1,41,294	4,81,474	2,64,904	3,62,397	9,91,084	1,52,270	3,90,010	1,92,386
10,655	7,372	11,501	20,133	16,239	89,435	3,652	56,170	5,929
410	..	66	..	..	..	..	..	..
9,720	304	1,499	1,132	901	7,581	248	7,566	1,791
364	524	280	121	1,398	3,043	610	1,057	263
3,21,409	1,33,702	4,71,258	2,45,782	3,45,661	9,06,187	1,48,256	3,40,349	1,87,985

RETURN

Classification of the Income-tax demand for the districts of the Bombay

Serial No.	Classification.	Bijapur.	Dharwar.	Kanara.	Kolaba.	Ratnagiri.
1	2	17	18	19	20	21
		Rs.	Rs.	Rs.	Rs.	Rs.
1	Salaries—					
	(*a*) Paid by Government . .	10,690	39,930	14,090	13,003	15,885
	(*b*) „ „ Local Authorities .	879	1,372	383	592	473
	(*c*) „ „ Companies, other public bodies and Associations.	531	3,487	7	136	225
	(*d*) „ „ Private employers .	239	967	103	622	2,077
2	Interest on Securities—					
	(*a*) On securities of the Government of India or of a Local Government.	765	8,163	1,695	570	1,037
	(*b*) On debentures or other securities of a local authority or a company.	..	478	..	..	..
3	Income derived from property .	8,881	11,171	1,987	8,214	1,920
4	„ „ „ business .	1,01,517	1,64,739	34,951	95,090	47,991
5	Professional earnings . . .	5,340	7,022	2,308	3,586	3,117
6	Income derived from other sources .	6,914	3,572	385	5,115	1,011
6A	„ „ „ surcharge .	14,081	20,974	4,615	13,339	6,282
7	TOTAL OF ITEMS 1 TO 6A .	1,49,837	2,61,875	60,524	1,40,267	80,018
8	(*a*) Amount to be deducted on account of section 15.	491	1,380	1,225	1,618	2,376
	(*b*) Amount to be deducted on account of section 17.	1,394	1,555	242	1,783	763
9	Resultant demand . . .	1,47,952	2,58,940	59,057	1,36,866	76,879
10	Arrears	56	3,703	4,659	266	5
11	Penalties :—					
	(*a*) Penal assessment under section 25 (2).	..	..	..	..	..
	(*b*) Penal assessment under section 28.	55	356	59	..	..
	(*c*) Penal recoveries under section 46 (1).	..	329	144	94	8
	(*d*) Other penalties and fines .	373	..	..	..	..
12	Miscellaneous—					
	(*a*) Composition under section 53 (2).	..	..	..	..	..
	(*b*) Other items . . .	113	31	..	4	2
13	TOTAL OF ITEMS 9 TO 12 .	1,48,549	2,63,359	63,919	1,37,230	76,894
14	Refund or rebate of tax—					
	(*a*) On interest on securities under section 48.	448	3,073	1,508	371	1,456
	(*aa*) On interest on securities under section 48 for surcharge.	..	..	..	..	..
	(*b*) On dividends of companies under section 48.	130	2,859	648	525	938
	(*c*) To partners of firms under section 48.	..	..	503	..	..
	(*cc*) To partners of firms under section 48 for surcharge.	..	..	..	..	..
	(*d*) Under section 49 . .	..	..	..	..	..
	(*e*) Under arrangement with the Indian States.	..	791	..	..	..
15	(*f*) Other refunds . . .	4,499	1,552	445	224	479
	TOTAL REFUNDS .	5,077	8,275	3,104	1,120	2,873
16	Net demand (item 13 *minus* item 15)	1,43,472	2,55,084	60,815	1,36,110	74,021
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	813	4,284	2,509	2,128	931
18	*Add*—Excess collections and advance payments.	..	..	..	129	..
18A	*Add*—Unpaid refunds for 1931-32 .	69	773	303	66	481
18B	*Deduct*—Paid refunds out of unpaid refunds of previous year.	23	906	204	..	313
19	Net Collections	1,42,705	2,50,667	58,405	1,34,177	73,258

No. I—*contd.*

Presidency for the year ending 31st March 1932—*contd.*

Thana.	Bombay Suburban District.	Karachi City.	Karachi District.	Hyderabad.	Sukkur.	Shikarpur Circle.	Larkana.	Nawabshah.
22	23	24	25	26	27	28	29	30
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
22,154	7,508	1,38,933	1,964	44,443	66,515	13,388	26,631	10,992
874	1,995	51,023	18	3,164	1,596	1,009	1,299	1,128
363	1,686	1,73,682	..	2,681	1,512	550	1,114	89
1,162	1,724	68,976	162	4,928	99	112	59	..
1,431	..	1,37,324	..	5,152	8,346	356	3,711	408
..	..	81,290	..	..	..	..	..	..
24,508	30,586	1,57,742	2,066	26,488	7,652	4,458	3,796	1,872
82,134	27,307	5,17,860	18,805	95,342	77,429	97,308	25,760	11,562
3,231	3,169	32,595	12	6,423	10,339	2,266	3,114	459
6,990	7,995	43,019	3,053	12,491	3,073	3,569	8,541	1,861
13,506	7,578	1,10,646	2,377	15,643	11,128	5,864	4,129	1,819
1,56,353	89,548	15,13,083	28,457	2,16,755	1,87,689	1,28,880	78,154	30,190
689	564	9,674	167	1,777	..	683	239	..
1,492	1,339	6,995	479	1,865	1,432	2,885	953	460
1,54,172	87,645	14,96,414	27,811	2,13,113	1,86,257	1,25,312	76,962	29,730
8,099	7,808	29,837	1,795	9,973	3,231	17,079	2,223	424
..	..	..	..	..	..	..	..	..
..	..	1,506	250	..	..	130	..	..
137	253	..	391	225	..	59	233	..
..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..
194	2	593	10	39	67	244	14	4
1,62,602	95,708	15,28,350	30,257	2,23,350	1,89,555	1,42,824	79,432	30,158
2,506	8,284	13,523	..	967	374	75	294	61
..	..	..	..	..	..	..	..	..
2,838	11,996	12,867	19	685	107	930	12	26
365	2,214	16,723	515	262	..	3,053	..	..
..	..	..	..	..	..	..	..	..
..	..	9,395	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..
2,119	970	21,344	179	5,487	1,338	6,717	1,018	258
7,828	23,464	73,852	713	7,401	1,819	10,775	1,324	345
1,54,774	72,244	14,54,498	29,544	2,15,949	1,87,736	1,32,049	78,108	29,813
18,219	10,190	71,779	2,631	16,798	2,099	22,263	4,596	4
..	..	37	..	18	..	..	7	55
45	293	1,838	..	191	248	..	126	94
357	..	1,305	..	95	..	5	137	..
1,36,243	62,347	13,83,289	26,913	1,99,265	1,85,885	1,09,781	73,508	29,958

RETURN No. I—*contd.*

Classification of the Income-tax demand for the districts of the Bombay Presidency for the year ending 31st March 1932—*contd.*

Serial No.	Classification.	Thar and Parkar.	Aden.	Mahikantha.	Kathiawar and Cutch.	Banas Kantha.	Kolhapur.
1	2	31	32	33	34	35	36
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Salaries—						
	(*a*) Paid by Government . .	14,686	25,118	2,623	1,693	3,863	..
	(*b*) „ „ Local Authorities .	1,057	17,142	108	31,034	..	..
	(*c*) „ „ Companies, other public bodies and Associations.	865	50,084	..	..	..	..
	(*d*) „ „ Private employers .	141	7,755	..	..	..	..
2	Interest on Securities—						
	(*a*) On securities of the Government of India or of a Local Government.	..	2,210	162	41,898	232	..
	(*b*) On debentures or other securities of a local authority or a company.	116	..	..	..	..	..
3	Income derived from property .	3,047	24,455	..	..	..	..
4	„ „ „ business .	32,199	1,71,993	..	..	..	..
5	Professional earnings . . .	347	2,029	..	..	..	..
6	Income derived from other sources .	7,516	6,224	..	90	9	..
6A	„ „ „ surcharge .	4,645	28,770	37	2,890	..	..
7	TOTAL OF ITEMS 1 TO 6A .	64,619	3,35,780	2,930	77,605	4,104	..
8	(*a*) Amount to be deducted on account of section 15.	705	4,263	..	..	..	..
	(*b*) Amount to be deducted on account of section 17.	1,432	1,700	..	..	..	..
9	Resultant demand . . .	62,482	3,29,817	2,930	77,605	4,104	..
10	Arrears	2,939	21,369	..	..	..	..
11	Penalties—						
	(*a*) Penal assessment under section 25 (2).	..	..	..	..	..	..
	(*b*) Penal assessment under section 28.	..	..	..	..	..	..
	(*c*) Penal recoveries under section 46 (1).	1,357	84	..	..	..	..
	(*d*) Other penalties and fines .	..	..	..	..	..	..
12	Miscellaneous—						
	(*a*) Composition under section 53 (2).	..	..	..	..	..	..
	(*b*) Other items . . .	16	..	..	..	..	..
13	TOTAL OF ITEMS 9 TO 12 .	66,794	3,51,270	2,930	77,605	4,104	..
14	Refund or rebate of tax—						
	(*a*) On interest on securities under section 48.	29	135	..	302	..	1,348
	(*aa*) On interest on securities under section 48 for surcharge.	..	..	..	..	..	..
	(*b*) On dividends of companies under section 48.	8	656	..	86	..	..
	(*c*) To partners of firms under section 48.	310	..	..	..	..	..
	(*cc*) To partners of firms under section 48 for surcharge.	..	..	..	..	..	..
	(*d*) Under section 49 . .	..	..	..	..	..	..
	(*e*) Under arrangement with the Indian States.	..	..	..	..	..	..
	(*f*) Other refunds . . .	1,188	894	..	947	7	..
15	TOTAL REFUNDS .	1,535	1,685	..	1,335	7	1,348
16	Net demand (item 13 *minus* item 15)	65,259	3,49,585	2,930	76,270	4,097	1,348
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	4,676	39,185	..	..	..	..
18	*Add*—Excess collections and advance payments.	393	..	..	..	..	..
18A	*Add*—Unpaid refunds for 1931-32 .	86	..	..	..	..	..
18B	*Deduct*—Paid refunds out of unpaid refunds of previous year.	3	..	..	..	..	..
19	Net collections	61,059	3,10,400	2,930	76,270	4,097	—1,348

RETURN No. II.

Classification of the Super-tax demand in the districts of the Bombay Presidency and Aden in the year ending 31st March 1932.

Serial No.	Classification.	Bombay City (excluding N. R. Refund Circle).	Ahmedabad.	Broach.	Surat.	East Khandesh.	West Khandesh.	Nasik.	Poona.	Satara.	Sholapur.	Belgaum.	Bijapur.	Dharwar.	Kolaba.	Bombay Suberban.	Karachi City.	Hyderabad.	Sukkur.	Shikarpur.	Aden.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Demand for the year . . .	74,86,752	5,90,033	635	14,170	11,548	975	8,070	13,575	8,514	74,114	2,298	316	191	1,495	979	1,15,906	5,799	602	9,109	54,326
1-A	Demand for the year on account of surcharge.	8,40,004	60,806	79	1,235	1,430	83	23	1,288	1,064	9,246	196	6	24	172	122	12,145	712	75	..	6,195
2	Arrears	2,52,428	..	..	..	..	..	..	473	..	3,037	..	..	..	..	..	8,341	..	..	..	2,209
3	Miscellaneous including penalties .	282	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4	TOTAL OF ITEMS 1 TO 3 .	85,79,466	6,50,839	714	15,405	12,978	1,058	8,093	15,336	9,578	86,415	2,494	322	215	1,667	1,101	1,36,392	6,511	677	9,109	62,730
5	Refunds	74,802	42,642	..	1,656	106	305	..	..	..	540	..	763	..	..	..	18,474	..	..	..	..
6	Net demand (item 4 *minus* item 5) .	85,04,664	6,08,197	714	13,749	12,872	753	8,093	15,336	9,578	85,875	2,494	441	215	1,667	1,101	1,17,918	6,511	677	9,109	62,730
7	*Deduct*—arrears outstanding on 31st March of the year to which the statement relates.	8,15,170	30,399	..	997	9	..	210	3,806	..	39,969	..	..	..	..	..	14,341	..	434	2,981	14,398
8	*Add*—Excess Collections and advance payments.	48,167	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8-A	*Add*—Unpaid refunds of the year under review.	..	406	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8-B	*Deduct*—Paid refunds out of unpaid refunds of previous year.	2,430	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9	Net collections	77,35,231	5,78,204	714	12,752	12,863	753	7,883	11,530	9,578	45,906	2,494	441	215	1,667	1,101	1,03,577	6,511	243	6,128	48,332

RETURNS No. I to X.

Pertaining to the Non-Residents' Refund Circle, Bombay, for the year 1931-32.

RETURN No. I.

Classification of the income-tax demand in the Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1932.

Serial No.	Classification.	Assessment for 1931-32.
1	2	3
		Rs.
1	Salaries—	
	(*a*) paid by Government	223
	(*b*) „ „ local authorities	40
	(*c*) „ „ companies, other public bodies and associations	..
	(*d*) „ „ private employers	26
2	Interest on securities—	
	(*a*) on securities of the Government of India or of a Local Government	..
	(*b*) „ debentures or other securities of a local authority or a company	..
3	Income derived from property	1,461
4	„ „ „ business	4
5	Professional earnings	307
6	Income derived from other sources	7,617
6-A	„ „ „ surcharge	408
7	TOTAL OF ITEMS 1 TO 6-A	10,086
8	(*a*) Amount to be deducted on account of section 15	224
	(*b*) Amount to be deducted on account of section 17	..
9	Resultant demand	9,862
10	*Arrears	109
11	Penalties—	
	(*a*) penal assessments under section 25 (2)	..
	(*b*) „ „ „ „ 28	..
	(*c*) „ recoveries „ „ 46 (1)	..
	(*d*) other penalties and fines	..
12	Miscellaneous—	
	(*a*) composition under section 53 (2)	..
	(*b*) other items	1,986
13	TOTAL OF ITEMS 9 TO 12	11,957
14	Refund or rebate of tax—	
	(*a*) on interest on securities, under section 48	3,32,823
	(*b*) „ dividends of companies, under section 48	9,32,001
	(*c*) to partners of firms, under section 48	13,599
	(*d*) under section 49	..
	(*e*) under arrangement with the Indian States	226
	(*f*) other refunds†	26,598
15	TOTAL REFUNDS	13,05,247
16	Net refund (item 15 *minus* item 13)	12,93,290
17	*Add*—Arrears outstanding on 31st March of the year to which the statement relates.	114
17-A	*Deduct*—Refunds outstanding on 1st April 1932	11,843
18	*Deduct*—Excess collections and advance payments	361
18-A	*Add*—Refunds paid out of unpaid refunds of last year	12,161
19	Net refunds	12,93,361‡

* If this figure differs from that in item 17 in the return of the preceding year, an explanation should be given showing how much has been written off as irrecoverable and how much has been reduced in appeal or revision.

† So far as reductions of tax on appeal are concerned this item only includes refunds on account of the reduction on appeal of assessments made in previous years while other reductions on appeal are shown by a corresponding reduction of the demand. This will also include refunds under section 35. If an arrear demand is collected and refunded the refund should be shown as a reduction of demand and not here.

‡ This includes the payment of income-tax of Rs. 17 collected at Calcutta Treasury on account of Bombay.

RETURN No. II.

Classification of the super-tax demand in the Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1932.

Serial No.	Classification.	Assessment for 1931-32.
1	2	3
		Rs.
1	Demand for the year	35,752
1-A	„ „ „ „ on account of surcharge	..
2	*Arrears	51,413
3	Miscellaneous including penalties	..
4	TOTAL OF ITEMS 1 TO 3 .	87,165
5	Refunds†	..
6	Net demand (item 4 *minus* item 5)	87,165
7	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	35,752
8	*Add*—Excess collections and advance payments	..
9	Net collections	51,413‡

* If this figure differs from that in item 7 in the return of the preceding year, an explanation should be given showing how much has been written-off as irrecoverable and how much has been reduced in appeal or revision.

† Refunds under section 49 are shown only in return No. I, and not in return No. II. The same is true of penal assessments, etc., when the assessee is assessed both to income-tax and super-tax.

‡ This collection is made at Calcutta Treasury on account of Bombay.

RETURN No. III.

Refunds and adjustments under Sections 48 and 49 of the Indian Income-tax Act, 1922, granted in the Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1932.

A.—UNDER SECTION 48.

Serial No	Grade of income.	Rate of tax per rupee.	Rate of refund or rebate per rupee.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Total.		Remarks.
				No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs. A. P.	Rs. A. P.		Rs.		Rs.		Rs.		Rs.	
I	Below 1,000	*Nil*	0 2 2	45	11,634	..	..	2	258	47	11,892	
		Nil	0 1 7	..	..	..	..	..	..	..	..	
		Nil	0 1 6	..	..	..	..	..	..	..	..	
II	1,000 to 1,499	0 0 2	0 2 0	..	..	..	..	1	206	1	206	
		0 0 0	0 1 7	199	71,373	1,189	48,723	3	489	1,391	1,20,585	
		0 0 0	0 1 6	82	18,542	542	94,362	..	..	624	1,12,904	
III	1,500 „ 1,999	0 0 2	0 2 0	..	..	..	..	..	..	..	..	
		0 0 0	0 1 7	392	1,32,657	463	79,232	..	..	855	2,11,889	
		0 0 0	0 1 6	117	13,993	362	63,658	3	283	482	77,934	
IV	2,000 „ 4,999	0 0 6	0 1 8	..	..	..	..	..	..	..	..	
		0 0 5	0 1 2	229	12,422	1,009	68,286	6	2,095	1,244	82,803	
		0 0 5	0 1 1	..	..	..	..	..	..	..	..	
V	5,000 „ 9,999	0 0 9	0 1 5	..	..	..	..	..	..	..	..	
		0 0 6	0 1 1	347	26,782	1,317	1,50,601	5	2,620	1,669	1,80,003	
		0 0 6	0 1 0	153	5,845	899	91,548	5	750	1,057	98,143	
VI	10,000 „ 14,999	0 1 0	0 1 2	..	..	..	..	..	..	..	..	
		0 0 9	0 0 10	181	16,063	1,415	57,225	..	..	1,596	73,288	
		0 0 9	0 0 9	..	..	..	..	..	..	..	..	
VII	15,000 „ 19,999	0 1 4	0 0 10	..	..	..	..	..	..	..	..	
		0 0 10	0 0 9	268	11,012	1,520	63,579	1	875	1,789	1,75,466	
		0 0 9	0 0 9	2	71	..	..	..	..	2	71	
VIII	20,000 „ 29,999	0 1 7	0 0 7	..	..	..	..	..	..	..	..	
		0 1 1	0 0 6	138	10,436	799	98,511	2	1,532	939	1,10,479	
		0 1 0	0 0 6	2	20	1	20	5	2,857	8	2,897	
		0 1 1	0 0 5	..	..	..	..	..	..	..	..	
IX	30,000 „ 39,999	0 1 11	0 0 3	..	..	..	..	..	..	..	..	
		0 1 4	0 0 3	67	1,973	212	16,256	1	1,634	280	19,863	
		0 1 3	0 0 3	..	..	..	..	..	..	..	..	
		0 1 4	0 0 2	..	..	..	..	..	..	..	..	
X	40,000 „ 99,999	0 2 1	0 0 1	..	..	..	..	..	..	..	..	
	Total	..	..	2,222	3,32,823	9,728	9,32,001	34	13,599	11,984	12,78,423	

B.—UNDER SECTION 49.

	Rs.	Rs.
Refunds to Companies	*Nil*	*Nil*
Refunds to other assessees		*Nil*
Refund under arrangement with Indian States		226

RETURN No. IV.

assification of grades of income-tax collected in the Non-Residents' Refund Circle Bombay, in the year ending 31st March 1932.

RETURN

Classification of grades of income-tax collected in the Non-Residents'

Serial No	Grade of income.	(a) Deductions at source or collections (including cases under section 34, cases in which income or tax extra collections of tax during the year on account of excess allowances originally								
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	(b) Interest on securities of					
					Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax. collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	1,000 to 1,499 . . .	..	..	..	..	..	..	..	..	..
II	1,500 ,, 1,999 . . .	..	..	..	..	..	..	..	..	..
III	2,000 ,, 2,499 . . .	153	4	..	..	..	..	..	..	..
IV	2,500 ,, 2,999 . . .	3,033	79	..	..	..	..	..	..	..
V	3,000 ,, 3,499 . . .	1,344	35	..	..	..	..	..	..	..
VI	3,500 ,, 4,999 . . .	768	20	..	..	..	..	..	..	..
VII	5,000 ,, 7,499 . . .	2,112	66	..	..	..	..	..	..	..
VIII	7,500 ,, 9,999 . . .	2,720	85	..	..	..	..	..	..	..
IX	10,000 ,, 12,499 . . .	..	..	..	..	..	..	..	..	..
X	12,500 ,, 14,999 . . .	..	..	..	..	..	..	..	..	..
XI	15,000 ,, 19,999 . . .	..	..	..	..	..	..	..	..	..
XII	20,000 ,, 24,999 . . .	..	..	..	..	..	..	..	..	..
XIII	25,000 ,, 29,999 . . .	..	..	..	..	..	..	..	..	..
XIV	30,000 ,, 39,999 . . .	..	..	..	..	..	..	..	..	..
XV	40,000 ,, 49,999 . . .	..	..	..	..	..	..	..	..	..
XVI	50,000 ,, 99,999 . . .	..	..	..	..	..	..	..	..	..
XVII	1,00,000 and over . . .	..	..	..	..	..	..	..	..	..
XVIII	Unclassified income:—									
	(a) taxed at source at the maximum rate.	..	..	..	..	..	..	..	..	..
	(b) covered by anticipatory certificates.	..	..	..	85,209	3,049	..	..	10,515	568
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	..	..	..	..	..	..	..	..	..
	TOTAL .	10,130	289	..	85,209	3,049	..	..	10,515	568

NOTES.

(a) Rebates granted before collection of tax on account of insurance premia, etc., under section 15 should be deducted from income and tax to be shown in Columns 3, 4 and 16 to 23. Cash refunds granted on this account after collection of tax should be included in columns 26 and 27.

(b) The income and tax referred to in columns 6 to 15 are to be shown in lump sums against class XVI and need not be classified and shown against grades I to XV.

No. IV.

Refund Circle, Bombay, in the year ending 31st March 1932.

or both are enhanced on appeal or revision after collection of the original demand, granted for insurance premia, etc., under section 15).

(b) Profits of				Income of Hindu undivided families.		Income of Unregistered firms.		Income of Associations of individuals.		Income of Individuals.	
Companies.		Registered firms.									
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19	20	21	22	23
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	..	..	..	..	..	..	5,376	56
..	..	..	..	..	..	..	..	..	..	7,008	78
..	..	..	..	..	..	..	..	..	..	5,279	165
..	..	..	..	..	..	..	..	..	..	24,678	708
..	..	..	..	..	..	..	..	..	..	29,063	868
..	..	..	..	..	..	..	..	..	..	15,392	482
..	..	..	..	..	..	..	..	..	..	30,261	1,160
..	..	..	..	..	..	..	..	..	..	49,525	1,969
..	..	..	..	..	..	..	..	..	..	22,912	1,266
..	..	..	..	..	..	..	..	..	..	11,126	741
..	..	..	..	..	..	..	..	..	..	6,125	647
..	..	..	..	..	..	..	..	..	..	13,698	1,266
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	1,227	150
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	181	17
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	2,21,851	9,563
..	..	..	..	..	..	..	..	..	..	Rs. 5,89,384	

Interest on tax-free securities . . . . . .

RETURN No. IV—*contd.*

Classification of grades of income-tax collected in the Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1932.

Serial No.	Grade of Income.	Gross total of collections and deductions at source.		DEDUCTIONS.			Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.	Net income and tax collected.		Number of assessees.
				(*c*) On account of cash refunds— (1) due to refund of tax paid after collection; (2) due through section 27, 30, 32, 33, or 35; (3) due on account of insurance premia, etc.		Due through section 17.				
		Income (columns 3, 6, 8, 10, 12, 14, 16, 18, 20 and 22).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17, 19, 21 and 23).	(*d*) Income.	(*d*) Tax.	Tax abated.	Tax.	Income (column 24 *minus* column 26).	Tax collected (column 25 *minus* columns 27, 28 and 29).	
1	2	24	25	26	27	28	29	30	31	32
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	1,000 to 1,499 . . .	5,376	56	..	..	..	..	5,376	56	21
II	1,500 ,, 1,999 . . .	7,008	73	..	..	..	..	7,008	73	7
III	2,000 ,, 2,499 . . .	5,432	169	1,421	37	..	..	4,011	132	14
IV	2,500 ,, 2,999 . . .	27,711	787	22,426	584	..	837	5,285	—634	43
V	3,000 ,, 3,499 . . .	30,407	903	614	16	..	..	29,793	887	57
VI	3,500 ,, 4,999 . . .	16,160	502	7,411	193	..	17	8,749	292	30
VII	5,000 ,, 7,499 . . .	32,373	1,226	..	..	..	986	32,373	240	40
VIII	7,500 ,, 9,999 . . .	52,245	2,054	1,024	32	..	1,514	51,221	508	59
IX	10,000 ,, 12,499 . . .	22,912	1,266	192	9	..	1,217	22,720	40	19
X	12,500 ,, 14,999 . . .	11,126	741	..	..	..	1,118	11,126	—377	9
XI	15,000 ,, 19,999 . . .	6,125	647	..	..	..	1,807	6,125	—1,160	3
XII	20,000 ,, 24,999 . . .	13,698	1,266	2,717	184	..	776	10,981	306	9
XIII	25,000 ,, 29,999 . . .	..	..	..	..	..	..	..	..	..
XIV	30,000 ,, 39,999 . . .	1,227	150	..	..	..	864	1,227	—714	..
XV	40,000 ,, 49,999 . . .	..	..	..	..	..	..	..	..	..
XVI	50,000 ,, 99,999 . . .	181	17	..	..	..	..	181	17	1
XVII	1,00,000 and over . . .	..	..	..	..	..	..	..	..	..
XVIII	Unclassified income :—									
	(*a*) taxed at source at the maximum rate;	..	..	54,08,377	5,35,204	..	4,746	—54,08,377	—5,39,050	..
	(*b*) covered by anticipatory certificates;	95,724	3,617	95,724	3,617	..	..	..	..	..
	(*c*) other incomes, *e.g.*, round sums paid in exceptional cases by employers;	..	..	..	..	..	..	..	..	..
	TOTAL .	3,27,705	13,474	55,39,906	5,39,876	..	13,882	52,12,201	—5,40,284	314

(*c*) Refunds at the maximum rate on account of interest on securities, dividends and profits of registered firms are to be shown here in columns 26 and 27. Also total refunds of tax deducted on account of salaries in the previous year when it is found that no tax is leviable.

(*d*) Columns 26 and 27 include refunds due on appeal, etc., relating to the previous year.

	Rs.
TOTAL (COLUMN 31) .	—5,40,284
Deduct excess collections and miscellaneous	2,347
Add penalties (actual collections)	..
TOTAL .	—5,37,937
Add shipping	10,407
Add refunds and rebates at 1, 2, 3, 5, 6, 7, 9, 10, 12, 13, 14, 17, 18, 19, 20, 24 and 26 pies on account of incomes shown in columns 6 to 15	7,43,219
Add amounts paid as money order commission for sending refunds	1,254
Add refunds under arrangement with Indian States	226
NET TOTAL . .	—12,93,043
Deduct refunds outstanding on 1st April 1932	11,843
Add refunds paid out of unpaid refunds of last year	12,161
NET REFUNDS . .	12,93,361

RETURN No. V.

Statement showing collection of super-tax in the Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1932.

Class.	Amount of income.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered firms.			Collection from Hindu Undivided Families.			Total collection.			Refunds.	Net collection.
		Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs. Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
I	30,001 to 50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
II	50,001 „ 1,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
III	1,00,001 „ 1,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
IV	1,50,001 „ 2,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
V	2,00,001 „ 2,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VI	2,50,001 „ 3,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VII	3,00,001 „ 3,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VIII	3,50,001 „ 4,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
IX	4,00,001 „ 4,50,000	1	4,48,073	51,413	..	..	..	..	..	..	..	..	..	1	4,48,073	51,413	..	51,413
X	4,50,001 „ 5,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
XI	5,00,001 „ 5,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
XII	5,50,001 and more	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total	1	4,48,073	51,413	..	..	..	..	..	..	..	..	..	1	4,48,073	51,413	..	51,413

* Total income of an assessee should be entered in columns 4, 7, 10, 13 and 16.

Add—Excess collections and miscellaneous . . . .
Add—Penalties (actual collections) . . . .

Total . 51,413

RETURN NO. VI.

Classified statement of receipts of super-tax in the Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1932.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	..	..	..	..	..	..
2	Buildings and land	..	..	..	..	..	..
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	..	..	..	..	..	..
5	Cotton pressing, ginning and cleaning	..	..	..	..	..	..
6	Engineering	..	..	..	..	..	..
7	Flour mills	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life	..	..	..	..	..	..
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and warehousing	..	..	..	..	..	..
13	Mining coal	..	..	..	..	..	..
14	Mining, other minerals including petroleum	..	..	..	..	..	..
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	..	..	..	..	..	..
17	Steam navigation—Ocean	..	..	..	..	..	..
18	Steam navigation—River	..	..	..	..	..	..
19	Sugar making and refining	..	..	..	..	..	..
20	Railway	..	..	..	..	..	..
21	Tanneries and leather work	..	..	..	..	..	..
22	Tramways	..	..	..	..	..	..
23	Woollen mills	..	..	..	..	..	..
24	Others (General)	..	..	1	51,413	1	51,413
	Total	..	..	1	51,413	1	51,413

RETURN NO. VII.

Returns pertaining to the Non-Residents' Refund Circle, Bombay for 1931-32.

District or Circle.	Number of assessees at close of previous year.	Number of assessees at end of year under review.	Appeals under section 30 (1).			Appeals under section 32 (1).			Cases of review under section 33.			References to High Court under section 66.		Result of Appeals, Reviews and References.		Number of cases of imposition of penalty under section			Number of cases in which recovery was made under section 46 (2), (3), (5).	Prosecutions.		Number of cases compounded under section 53 (2).	Amount remitted as irrecoverable.		Amount of interest allowed under section 66 (7).
			Number filed during year.	Number disposed of (including arrears of last year).	* Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	* Number successful.	Number taken up during year.	Number disposed of (including arrears of last year).	Number of orders modified.	Number.	* Number successful.	Increase.	Decrease.	25.	28.	46 (1).		Number.	Number successful.		Out of arrears.	Out of demand of year under review.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
														Rs.	Rs.								Rs.	Rs.	Rs.
INCOME-TAX.																									
Non-Residents' Refund Circle, Bombay.	7	6	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
SUPER-TAX.																									
Non-Residents' Refund Circle, Bombay.	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

* Include partially successful cases also.

RETURN NO. VIII.

Statement showing the number of returns of income filed and the number of returns accepted, etc., in the Non-Residents' Refund Circle, Bombay, during 1931-32.

District or Circle.	Number of notices issued to persons other than Companies.	Number of returns of income filed by persons with income from salary only.	Number of returns of income filed by persons not liable to tax. (*Refund cases.*)	Number of returns filed by Companies.	Number of returns of income filed by persons, other than those shown in columns 3, 4 and 5.	Total number of returns filed.	Number of returns in columns 5 and 6 accepted as correct.	Number of applications made under section 27 of the Income-tax Act, 1922.	Number of successful applications under Section 27 of the Income-tax Act, 1922.	Number of cases in which accounts were called for from assessees.	Number of cases in which accounts were produced by assessees.	Number of cases in which it was found possible to base the assessments on accounts.	Number of persons declared liable to tax.	
													Persons with income from salary only.	Others.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Non-Residents' Refund Circle, Bombay.	6	..	10,992	..	6	10,998	6	..	..	..	..	..	..	6

RETURN NO. IX.

Statement showing the number of assessees for each grade of income and for each class separately in Non-Residents' Refund Circle, Bombay, during the year ending 31st March 1932.

Serial No.	Grades of Income.	Salaries.	Companies.	Registered firm.	Unregistered firms.	Hindu undivided family.	Association of individuals.	Individuals.	Total.
1	2	3	4	5	6	7	8	9	10
I	1,000—1,499	..	..	..	..	..	..	21	21
II	1,500—1,999	..	..	..	..	..	..	7	7
III	2,000—2,499	..	..	..	..	..	..	14	14
IV	2,500—2,999	..	..	..	..	..	..	43	43
V	3,000—3,499	..	..	..	..	..	..	57	57
VI	3,500—4,999	..	..	..	..	..	..	30	30
VII	5,000—7,499	..	..	..	..	..	..	40	40
VIII	7,500—9,999	..	..	..	..	..	..	59	59
IX	10,000—12,499	..	..	..	..	..	..	19	19
X	12,500—14,999	..	..	..	..	..	..	9	9
XI	15,000—19,999	..	..	..	..	..	..	3	3
XII	20,000—24,999	..	..	..	..	..	..	9	9
XIII	25,000—29,999	..	..	..	..	..	..	..	..
XIV	30,000—39,999	..	..	..	..	..	..	2	2
XV	40,000—49,999	..	..	..	..	..	..	..	..
XVI	50,000—99,999	..	..	..	..	..	..	1	1
XVII	1,00,000 and above	..	..	..	..	..	..	..	..
	TOTAL	..	..	..	..	..	..	314	314

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RETURN NO. X.

Statement showing the number of assessees, etc., in the Non-Residents' Refund Circle, Bombay (excluding assessees whose main source of income is from salaries) for the year 1931-32.

District or Circle.	Number of persons assessed.		Total number of returns received.		Number of returns showing taxable income.		Number of persons declared liable to tax.	Tax on incomes in columns 6 and 7.	Tax on incomes in column 8.	Difference between columns 9 and 10.	Total number of Companies.
	Companies.	Others.	Companies.	Others.	Companies.	Others.					
1	2	3	4	5	6	7	8	9	10	11	12
Non-Residents' Refund Circle, Bombay.	..	6	..	6	..	6	6	Income-tax, Rs. 655. Super-tax, Rs. 35,752.	Income-tax, Rs. 655. Super-tax, Rs. 35,752.	..	..

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